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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated financial position of closed peacekeeping missions as at 30 June 2007

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2007 (A/62/757). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarifications.

2. The report indicates that $181,776,000 remained in the accounts of closed peacekeeping missions with cash surpluses as at 30 June 2007. That amount is net of loans that had not been repaid, totalling $18,316,000, owed by two closed peacekeeping missions[1] and one active mission.[2] The report also indicates that five closed peacekeeping missions had cash deficits totalling $88,036,000 as at the same date.

3. The Secretary-General proposes that, subject to the approval of the Secretary-General's proposal to consolidate the peacekeeping accounts effective 1 July 2008 in accordance with the framework outlined in his report on the matter (A/62/726), the General Assembly decide to return to Member States the credits available in closed peacekeeping missions with cash surpluses as at 30 June 2008.

4. **In the Advisory Committee's view, the return of such credits to Member States does not depend on acceptance of the proposal to consolidate the accounts of peacekeeping operations.** The Committee points out, in this connection, that financial regulation 5.3 of the Financial Regulations and Rules of the United Nations provides that "appropriations shall remain available for twelve

[1] The United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti (UNSMIH/UNTMIH/MIPONUH) and the United Nations Mission in the Central African Republic (MINURCA).

[2] The United Nations Mission for the Referendum in Western Sahara (MINURSO).

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months following the end of the financial period to which they relate to the extent that they are required to discharge obligations in respect of goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligation of the financial period" and, further, that "the balance of the appropriations shall be surrendered".

5. **Taking into account the above considerations, the Advisory Committee recommends that the credits available in closed peacekeeping missions with cash surpluses as at 30 June 2008 be returned to Member States, bearing in mind that it is for the General Assembly to decide on the disposition of such balances.**

6. The Advisory Committee understands that to return the credits available in closed peacekeeping missions, absent approval of consolidation of the peacekeeping accounts, would (a) eliminate, at least temporarily, the cash surpluses in closed missions as a lending source for active missions and other accounts and (b) not address the problem of debts in the five cash-deficient closed missions.

7. **The Advisory Committee stresses that the payment of assessed contributions is an obligation of Member States under the Charter of the United Nations. With regard to the problem of debts in cash-deficient closed missions, the Committee recommends that fresh proposals, apart from the proposal to consolidate the peacekeeping accounts, be presented to the General Assembly for its consideration.**